## <u>REMARKS</u>

Reconsideration and allowance are respectfully requested in light of the above amendments and the following remarks.

Claims 1 and 7 have been amended to recite that the material capable of absorbing and releasing lithium is at least one selected from the group consisting of alloys, intermetallic compounds, carbonaceous materials, organic compounds, inorganic compounds, metal complexes and organic high molecular compounds as supported at page 12, first full paragraph. New claims 12-14 are supported in the present specification at least at page 12, first full paragraph to page 13, first full paragraph.

Applicants respectfully present that no new matter is being entered.

Claims 1 and 5-10 stand rejected under 35 USC § 103(a) as allegedly being unpatentable over JP 4-132174, alone or in view of Iwata et al. (U.S. Patent No. 6,168,888) and Wang et al. (U.S. Patent No. 5,532,084).

The Office Action asserts "the positive electrode [of JP '174] comprises manganese oxide (abstract), which becomes a lithium manganese composite oxide during cycling of the battery."

In order to do so, the negative electrode must contain lithium.

However, as the claims have been amended to exclude the inclusion of lithium, reconsideration and withdrawal of this rejection is respectfully requested.

Applicants respectfully request entry of the above amendments given that these amendments could not be presented earlier because of the new comments in the Final Rejection.

A Notice of Allowance is respectfully requested.

If any issues remain which may be best resolved through a telephone communication, the examiner is requested to telephone the undersigned at the local Washington, D.C. telephone number listed below.

Respectfully submitted,

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